

DONIPHAN COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended December 31, 2018

And

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

...**KL**...

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DONIPHAN COUNTY, KANSAS

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Karlin & Long, LLC
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of County Commissioners
Doniphan County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Doniphan County, Kansas ("Municipality") as of and for the year ended December 31, 2018, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Doniphan County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Doniphan County, Kansas as of December 31, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

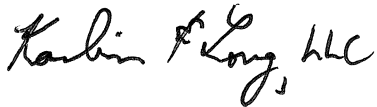
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Doniphan County, Kansas (“Municipality”) as of December 31, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Karlin & Long, LLC". The signature is written in a cursive, flowing style.

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS

May 24, 2019

DONIPHAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General	\$ 897,676	\$ 0	\$ 3,079,577	\$ 2,402,817	\$ 1,574,436	\$	\$ 1,574,436
Special Purpose Funds							
Road and Bridge Fund	853,295	0	2,758,137	2,535,553	1,075,879		1,075,879
Capital Improvement Fund	233,785	0	154,149	134,707	253,227		253,227
Employee Benefits Fund	447,009	0	620,411	502,370	565,050		565,050
Extension Council Fund	3,052	0	133,287	131,123	5,216		5,216
Community Mental Health Fund	0	0	29,977	29,977	0		0
Mental Health Workshop Fund	963	0	31,438	30,833	1,588		1,588
Conservation District Fund	193	0	32,647	31,934	906		906
Community College Fund	25	0	0	0	25		25
Appraiser's Costs Fund	121,131	0	218,157	224,500	114,788		114,788
Noxious Weed Fund	52,888	0	68,025	69,683	51,230		51,230
Noxious Weed Chemical Fund	68,172	0	56,975	51,793	73,354		73,354
Fair Fund	457	0	20,583	20,203	837		837
Economic Development Fund	49,298	0	91,231	82,348	58,181		58,181
Elderly Services Fund	119,878	0	204,066	241,411	82,533		82,533
Local Alcoholic Fund	5,214	0	12,762	2,500	15,476		15,476
Diversion Fund	85,544	0	9,302	885	93,961		93,961
Direct Election Fund	66,742	0	86,001	54,904	97,839		97,839
Title III C-1 Fund	49	0	191,109	197,945	(6,787)		(6,787)
Title III C-2 Fund	(33)	0	114,469	120,413	(5,977)		(5,977)
Title III B Fund	532	0	80,145	84,819	(4,142)		(4,142)
Training and Technology Funds	55,395	0	15,215	14,051	56,559		56,559
911 Telephone Funds	74,321	0	84,880	67,263	91,938		91,938
Equipment Reserve Fund	90,963	0	243,250	276,583	57,630		57,630
FEMA Fund	205,130	0	18,174	0	223,304		223,304
New Sales Tax Fund	1,187,813	0	677,970	378,680	1,487,103		1,487,103
Bond and Interest							
Bond and Interest Fund	29,870	0	136,587	139,013	27,444		27,444
Proprietary Type Funds:							
Enterprise Funds							
NEK Central Kitchen Fund	(5,701)	0	234,455	228,022	732		732
Health Fund	153,528	0	775,174	667,998	260,704		260,704
Solid Waste Fund	451,342	0	19,372	13,271	457,443		457,443
Subtotal	5,248,531	0	10,197,545	8,735,599	6,710,477	0	6,710,477
Component Units:							
Component Unit - Extension Council	89,367	0	166,930	177,170	79,127	0	79,127
Total Reporting Entity	\$ 5,337,898	\$ 0	\$ 10,364,475	\$ 8,912,769	\$ 6,789,604	\$ 0	\$ 6,789,604
Composition of Cash							
					Checking Accounts		\$ 13,164,933
					Savings Accounts		4,654,442
					Petty Cash		
					Municipal Investment Pool		3,249
					Certificates of Deposit		79,127
					Total Component Units		17,901,751
					Total Cash		11,112,147
					Agency Funds per Statement 4		
					Total Reporting Entity		\$ 6,789,604

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

Doniphan County, Kansas is a municipal corporation governed by a three member commission. This regulatory financial statement presents Doniphan County (the municipality) and its related municipal entities. The related municipal entities are included in the county's reporting entity because they were established to benefit the county and/or its constituents.

Component Unit that is Discretely Presented

The Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the county. The council is an elected seven-member executive board. The county annually provides significant operating subsidies to the council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule. The County appropriated \$126,546 to the Extension Council in 2018. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

Related Organizations

Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the county for the year 2018:

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fund Descriptions (continued)

Governmental Funds

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Projects Funds – Used to account for the debt proceed and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Proprietary Funds

Business Funds – Funds financed in whole or in part by fees charged to users of the goods or services. (i.e. enterprise and internal service fund etc.)

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Statutory Basis of Accounting (continued)

The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Property Tax

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer who receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and June 21st.

Taxes levied to finance the budget are made available to the county after January 1st and are distributed by the county treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (continued)

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amendments for the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the county for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds and trust funds and certain special revenue funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments

Compliance with County Resolutions

K.S.A. 19-229 as affirmed by AGO 99-18, gives the board of county commissioners exclusive control over all county expenditures.

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the government. The statute requires banks eligible to hold the government's funds have a main or branch bank in the county in which the government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the government's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The government has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. State statutes require the government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the government's carrying amount of deposits was \$17,901,751 and the bank balance was \$18,754,246. The bank balance was held by five banks not resulting in a concentration of credit risk. Of the bank balance, \$1,250,000 was covered by federal depository insurance; \$17,504,246 was collateralized with securities held by the pledging financial institutions' agents in the government's name.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (Continued)

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – Defined Benefit Pension Plan

General Information about the Plan

Plan Description – The County of Doniphan, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates depending on whether the employee is KPERS 1, KPERS2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to provisions Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on results of each annual actuarial valuation. Kansas sets a limitation on annual increases in the employer contributions rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from The County of Doniphan, Kansas were \$230,235 for the year ended December 31, 2018.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (continued)

Net Pension Liability

At December 31, 2018, the County of Doniphan,, Kansas' proportionate share of the collective net pension liability reported by KPERS was \$1,818,199 the net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined was an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The County of Doniphan, Kansas' proportion of the net pension liability was based on the ratio of The County of Doniphan, Kansas' contributions to KPERS, relative to the total employer and non-employer contributions to the Local subgroup within KPERS. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actual valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website www.KPERS.org or can be obtained as described above.

NOTE 4 – Risk Management

The county is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

We noted budget violations of Kansas Statutes in the Extension Council, Community Mental Health and a Conservation District Funds or the period under examination.

NOTE 6 – Jointly Governed Organizations

The County, in conjunction with certain cities within Doniphan County, and the Doniphan County Chamber of Commerce created the Doniphan County Economic Development Commission. The County appoints one member to the commission's board of directors. The Commission is to provide economic development services to governments and businesses within the County. The transactions of the Commission are accounted for in an agency fund of the County. In March of 1998, the Highland Community College took over the routine operations of the Commission. It is the County's opinion that the Commission will not constitute a material financial burden to the County.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – Solid Waste Transfer Station

The County entered into an agreement with Deffenbaugh Industries, Inc. (DII) on October 31, 1994 to construct a solid waste transfer station at the site of the landfill. The agreement allows DII to operate the transfer station for 20 years while paying the County a host fee. The county has the option to purchase the transfer station at five year intervals over that period with ownership passing to the County after 20 years has elapsed. The transfer station began operation in 1996.

NOTE 8 – Interfund Transactions

Operating Transfers were as follows:

From	To	Statutory Authority	Amount
Road and Bridge	Equipment Reserve	K.S.A. 79-2934	\$ 194,500
Elderly Fund	Title IIIC-I	K.S.A. 12-1680	106,189
Elderly Fund	Title IIIC-II	K.S.A. 12-1680	57,200
Elderly Fund	Title IIIB	K.S.A. 12-1680	8,588
General Fund	Capital Improvement	K.S.A. 79-2934	150,000
Heath Fund	Capital Improvement	K.S.A. 79-2934	4,149

NOTE 9 – Compensated Absences

City employees receive vacation and sick leave benefits. Vacations benefits accrue on a monthly basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

NOTE 10 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 10 – Other Post Employment Benefits (continued)

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

NOTE 11 – Subsequent Events Review

Subsequent events for management's review have been evaluated through May 24, 2019. The date in the prior sentence is the date the financial statements were available to be issued.

NOTE 12 – Long Term Debt

The schedule of long term debt and current maturities for the next five years is detailed in the following schedule.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

Note 12- Long Term Debt

Changes in long-term liabilities for Doniphan County, Kansas for the year ended December 31, 2018 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Revenue Bonds										
2008 Issue	3.40%	1/18/08	1,200,000	4/1/18	\$ 135,000	\$	\$ 135,000	\$ (135,000)	\$ 0	\$ 1,586
Capital Leases										
2015 Deere 770Gs (4)	2.50%	12/5/14	646,440	12/5/20	268,190		132,439	(132,439)	135,751	6,705
2017 Deere 672Gs (4)	2.75%	2/15/17	574,954	2/15/21	574,954		108,838	(108,838)	466,116	16,012
2018 Western Star 4700SF	3.30%	5/1/17	407,085	5/1/21	320,343		76,261	(76,261)	244,082	10,461
Total Long Term Debt					\$ 1,298,487	\$ 0	\$ 452,538	\$ (452,538)	\$ 845,949	\$ 34,764

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2019	2020	2021	2022	Total
Principal					
General Obligation Bonds	\$	\$	\$	\$	\$
Special Assessment Bonds					0
Certificates of Participation					0
Capital Leases	326,298	196,239	202,019	121,393	845,949
Revenue Bonds					0
No-Fund Warrants					0
Temporary Notes					0
Total Principal	326,298	196,239	202,019	121,393	845,949
Interest					
General Obligation Bonds					0
Special Assessment Bonds					0
Certificates of Participation					0
Capital Leases	24,363	15,279	9,418	3,381	52,441
Revenue Bonds					0
No-Fund Warrants					0
Temporary Notes					0
Total Interest	24,363	15,279	9,418	3,381	52,441
Total Principal and Interest	\$ 350,661	\$ 211,518	\$ 211,437	\$ 124,774	\$ 898,390

Doniphan County, Kansas
Regulatory-Required
Supplementary Information
For the year ended December 31, 2018

DONIPHAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General	\$ 2,801,607	\$ 0	\$ 0	\$ 2,801,607	\$ 2,402,817	\$ (398,790)
Special Purpose Funds						
Road and Bridge Fund	3,255,413	0	0	3,255,413	2,535,553	(719,860)
Capital Improvement Fund	150,000	0	0	150,000	134,707	(15,293)
Employee Benefits Fund	842,176	0	0	842,176	502,370	(339,806)
Extension Council Fund	131,052	0	0	131,052	131,123	71
Community Mental Health Fund	29,187	0	0	29,187	29,977	790
Mental Health Workshop Fund	30,865	0	0	30,865	30,833	(32)
Conservation District Fund	31,834	0	0	31,834	31,934	100
Community College Fund	0	0	0	0	0	0
Appraiser's Costs Fund	280,260	0	0	280,260	224,500	(55,760)
Noxious Weed Fund	88,529	0	0	88,529	69,683	(18,846)
Noxious Weed Chemical Fund	107,282	0	0	107,282	51,793	(55,489)
Fair Fund	20,224	0	0	20,224	20,203	(21)
Economic Development Fund	111,824	0	0	111,824	82,348	(29,476)
Elderly Services Fund	261,542	0	0	261,542	241,411	(20,131)
Local Alcoholic Fund	5,000	0	0	5,000	2,500	(2,500)
Diversion Fund	60,111	0	0	60,111	885	(59,226)
Direct Election Fund	94,616	0	0	94,616	54,904	(39,712)
Bond and Interest						
Bond and Interest	151,810	0	0	151,810	139,013	(12,797)
Proprietary Type Funds:						
Enterprise Funds						
NEK Central Kitchen	431,501	0	0	431,501	228,022	(203,479)
Health Fund	995,263	0	0	995,263	667,998	(327,265)
Solid Waste Fund	15,000	0	0	15,000	13,271	(1,729)

DONIPHAN COUNTY, KANSAS

Schedule 2-1

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 2,133,955	\$ 2,082,336	\$ 51,619
Delinquent tax	21,425		21,425
Motor vehicle tax	134,454	127,708	6,746
Commercial vehicle tax	7,936	5,610	2,326
Watercraft tax		1,578	(1,578)
RV tax	2,739	2,365	374
16/20M vehicle tax		23,662	(23,662)
Gross earnings (intangible) tax	11,856	11,843	13
Official fees	176,867	140,000	36,867
Inmate fees	55,480		55,480
City contribution			0
Miscellaneous revenues	16,829	109,000	(92,171)
Use of property		5,000	(5,000)
Slider tax			0
Interest income	518,036	5,000	513,036
Operating transfers			0
Total Cash Receipts	3,079,577	2,514,102	565,475
EXPENDITURES			
County Clerk			
Salaries	140,180	150,000	(9,820)
Contractual	21,630	30,000	(8,370)
Commodities			0
Capital Outlay		2,000	(2,000)
County Commission			
Salaries	54,602	60,950	(6,348)
Contractual	2,524	10,000	(7,476)
Commodities			0
Capital Outlay			0
County Treasurer			
Salaries	151,378	160,000	(8,622)
Contractual	21,542	30,000	(8,458)
Commodities			0
Capital Outlay		4,000	(4,000)
District Court			
Salaries			0
Contractual	54,688	77,703	(23,015)
Commodities	11,756	4,316	7,440
Capital Outlay		500	(500)
911 Dispatch			
Salaries	187,478	200,300	(12,822)
Contractual	24,024	5,000	19,024
Commodities	3,671	6,050	(2,379)
Capital Outlay	12,411	38,000	(25,589)
Emergency Services			
Salaries	61,842	63,681	(1,839)
Contractual	3,665	10,549	(6,884)
Commodities		150	(150)
Capital Outlay	9,609	16,048	(6,439)

DONIPHAN COUNTY, KANSAS

Schedule 2-1

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2018

	Actual	Budget	Variance- Over (Under)
Law Enforcement			
Salaries	544,857	550,000	(5,143)
Contractual	242,708	300,000	(57,292)
Commodities	84,360	100,000	(15,640)
Capital Outlay	27,071	35,000	(7,929)
Register of Deeds			
Salaries	80,184	86,550	(6,366)
Contractual	26,120	41,000	(14,880)
Commodities			0
Capital Outlay			0
Road and Bridge			
Salaries	51,065	86,700	(35,635)
Contractual	3,082	2,000	1,082
Commodities	1,380	1,800	(420)
Capital Outlay		3,500	(3,500)
Courthouse - General			0
Salaries	53,925	57,000	(3,075)
Contractual	171,082	250,000	(78,918)
Commodities	65		65
Capital Outlay		8,000	(8,000)
Special MVT			
Salaries		65,000	(65,000)
Contractual		5,000	(5,000)
Commodities			0
Capital Outlay		2,000	(2,000)
County Attorney/Counselor			
Salaries	106,081	155,300	(49,219)
Contractual	6,783	4,000	2,783
Commodities	189	4,000	(3,811)
Capital Outlay		3,000	(3,000)
Health			
Salaries	600	600	0
Contractual	12,991	15,500	(2,509)
Commodities			0
Capital Outlay			0
Capital Outlay			0
Neighborhood revitalization	79,274	76,174	3,100
Contingency		80,236	(80,236)
Operating transfers	150,000		150,000
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,402,817</u>	<u>\$ 2,801,607</u>	<u>\$ (398,790)</u>
Receipts Over (Under) Expenditures	676,760		
Unencumbered Cash, Beginning	897,676		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 1,574,436</u>		

DONIPHAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,982,450	\$ 1,935,338	\$ 47,112
Delinquent tax	26,412		26,412
Motor vehicle tax	138,797	133,138	5,659
Commercial vehicle tax	8,273	5,848	2,425
Watercraft tax		1,645	(1,645)
RV tax	2,844	2,466	378
16/20M vehicle tax		24,668	(24,668)
State aid/grants	398,111	400,000	(1,889)
Federal aid/grants			0
Miscellaneous revenues	201,250	5,000	196,250
Operating transfers		300,000	(300,000)
Total Cash Receipts	<u>2,758,137</u>	<u>2,808,103</u>	<u>(49,966)</u>
EXPENDITURES			
Personnel services	802,602	860,000	(57,398)
Contractual services	131,967	120,000	11,967
Commodities	308,951	400,000	(91,049)
Capital Outlay	1,023,857	1,646,000	(622,143)
Neighborhood revitalization	73,676	79,413	(5,737)
Contingency			0
Operating transfers	194,500	150,000	44,500
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>2,535,553</u>	<u>\$ 3,255,413</u>	<u>\$ (719,860)</u>
Receipts Over (Under) Expenditures	222,584		
Unencumbered Cash, Beginning	853,295		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,075,879</u>		

DONIPHAN COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Miscellaneous revenues	\$	\$ 25,500	\$ (25,500)
Operating transfers	<u>154,149</u>	<u>4,500</u>	<u>149,649</u>
Total Cash Receipts	<u>154,149</u>	<u>30,000</u>	<u>124,149</u>
EXPENDITURES			
Capital Improvements	134,707	100,000	34,707
Capital outlay		50,000	(50,000)
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>134,707</u>	<u>\$ 150,000</u>	<u>\$ (15,293)</u>
Receipts Over (Under) Expenditures	19,442		
Unencumbered Cash, Beginning	233,785		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 253,227</u>		

DONIPHAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 579,625	\$ 570,900	\$ 8,725
Delinquent tax	5,801		5,801
Motor vehicle tax	30,203	28,797	1,406
Commercial vehicle tax	1,789	1,265	524
Watercraft tax		356	(356)
RV tax	617	533	84
16/20M vehicle tax		5,336	(5,336)
Reimbursements	1,597	10,000	(8,403)
Miscellaneous revenues	779	25,000	(24,221)
Operating transfers			0
	<u>620,411</u>	<u>642,187</u>	<u>(21,776)</u>
EXPENDITURES			
FICA	186,964	225,000	(38,036)
Unemployment	2,146	180,000	(177,854)
Insurance	17,162	25,000	(7,838)
Retirement	230,025	325,000	(94,975)
Workers' compensation	44,340	70,000	(25,660)
Neighborhood revitalization	21,733	17,176	4,557
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>502,370</u>	<u>\$ 842,176</u>	<u>\$ (339,806)</u>
Receipts Over (Under) Expenditures	118,041		
Unencumbered Cash, Beginning	447,009		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 565,050</u>		

DONIPHAN COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 123,137	\$ 120,263	\$ 2,874
Delinquent tax	1,604		1,604
Motor vehicle tax	7,915	7,555	0
Commercial vehicle tax	469	332	0
Watercraft tax		93	0
RV tax	162	140	0
16/20M vehicle tax		1,400	(1,400)
Miscellaneous revenues			0
Operating transfers			0
	<u>133,287</u>	<u>129,783</u>	<u>3,078</u>
EXPENDITURES			
Appropriations	126,546	126,546	0
Neighborhood revitalization	4,577	4,506	71
Adjustment for qualifying budget credits			0
	<u>131,123</u>	<u>\$ 131,052</u>	<u>\$ 71</u>
Receipts Over (Under) Expenditures	2,164		
Unencumbered Cash, Beginning	3,052		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,216</u>		

DONIPHAN COUNTY, KANSAS
COMMUNITY MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 27,610	\$ 26,868	\$ 742
Delinquent tax	387		387
Motor vehicle tax	1,834	1,749	85
Commercial vehicle tax	109	77	32
Watercraft tax		22	(22)
RV tax	37	32	5
16/20M vehicle tax		324	(324)
Miscellaneous revenues		91	(91)
Operating transfers			0
	<u>29,977</u>	<u>29,163</u>	<u>814</u>
EXPENDITURES			
Payment to KANZA	28,953	28,144	809
Neighborhood revitalization rebate	1,024	1,043	(19)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>29,977</u>	<u>\$ 29,187</u>	<u>\$ 790</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 0</u></u>		

DONIPHAN COUNTY, KANSAS
MENTAL HEALTH WORKSHOP FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 28,949	\$ 28,134	\$ 815
Delinquent tax	411		411
Motor vehicle tax	1,943	1,853	90
Commercial vehicle tax	115	81	34
Watercraft tax		23	(23)
RV tax	40	34	6
16/20M vehicle tax		343	(343)
Miscellaneous revenues			0
Operating transfers			0
	<u>31,458</u>	<u>30,468</u>	<u>990</u>
EXPENDITURES			
Payment to DCSW	29,760	29,760	0
Neighborhood revitalization	1,073	1,105	(32)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>30,833</u>	<u>\$ 30,865</u>	<u>\$ (32)</u>
Receipts Over (Under) Expenditures	625		
Unencumbered Cash, Beginning	963		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 1,588</u></u>		

DONIPHAN COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 29,707	\$ 29,651	\$ 56
Delinquent tax	980		980
Motor vehicle tax	1,815	1,733	82
Commercial vehicle tax	108	76	32
Watercraft tax		21	(21)
RV tax	37	32	5
16/20M vehicle tax		321	(321)
Miscellaneous revenues			0
Operating transfers			0
	<u>32,647</u>	<u>31,834</u>	<u>813</u>
EXPENDITURES			
Appropriations	30,800	30,800	0
Neighborhood revitalization	1,134	1,034	100
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>31,934</u>	<u>\$ 31,834</u>	<u>\$ 100</u>
 Receipts Over (Under) Expenditures	 713		
Unencumbered Cash, Beginning	193		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>906</u>		

DONIPHAN COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
16/20M vehicle tax			0
Miscellaneous revenues			0
Operating transfers			0
	<u> </u>	<u> </u>	<u> </u>
Total Cash Receipts	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES			
Appropriations		0	0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>0</u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	25		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 25</u></u>		

DONIPHAN COUNTY, KANSAS
APPRAISER'S COSTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 193,728	\$ 187,304	\$ 6,424
Delinquent tax	2,374		2,374
Motor vehicle tax	15,228	14,398	830
Commercial vehicle tax	895	632	263
Watercraft tax		178	(178)
RV tax	309	267	42
16/20M vehicle tax		2,668	(2,668)
Miscellaneous revenues	5,623	3,619	2,004
Operating transfers			0
Total Cash Receipts	<u>218,157</u>	<u>209,066</u>	<u>9,091</u>
EXPENDITURES			
Personnel services	196,278	209,172	(12,894)
Contractual services	16,786	40,000	(23,214)
Commodities	4,307	16,500	(12,193)
Capital Outlay		6,000	(6,000)
Neighborhood revitalization	7,129	8,588	(1,459)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>224,500</u>	<u>\$ 280,260</u>	<u>\$ (55,760)</u>
Receipts Over (Under) Expenditures	(6,343)		
Unencumbered Cash, Beginning	121,131		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 114,788</u>		

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 58,777	\$ 57,000	\$ 1,777
Delinquent tax	803		803
Motor vehicle tax	5,296	5,079	217
Commercial vehicle tax	316	223	93
Watercraft tax		63	(63)
RV tax	109	94	15
16/20M vehicle tax		941	(941)
State payment			0
Charges for services	2,724	1,500	1,224
Miscellaneous revenues			0
Operating transfers			0
	<u>68,025</u>	<u>64,900</u>	<u>3,125</u>
EXPENDITURES			
Personnel services	56,895	59,500	(2,605)
Contractual services	10,400	20,000	(9,600)
Commodities	217	3,000	(2,783)
Capital Outlay		3,000	(3,000)
Neighborhood revitalization	2,171	3,029	(858)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>69,683</u>	<u>\$ 88,529</u>	<u>\$ (18,846)</u>
Receipts Over (Under) Expenditures	(1,658)		
Unencumbered Cash, Beginning	52,888		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 51,230</u>		

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED CHEMICAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 33,762	\$ 33,238	\$ 524
Delinquent tax	393		393
Motor vehicle tax	3,889	3,825	64
Commercial vehicle tax	238	168	70
Watercraft tax		47	(47)
RV tax	81	71	10
16/20M vehicle tax		709	(709)
Charges for services	18,612	40,000	(21,388)
Miscellaneous revenues			0
Operating transfers			0
	<u>56,975</u>	<u>78,058</u>	<u>(21,083)</u>
Total Cash Receipts			
	<u>56,975</u>	<u>78,058</u>	<u>(21,083)</u>
EXPENDITURES			
Personnel services			0
Contractual services	40,196	85,000	(44,804)
Commodities	10,332	20,000	(9,668)
Capital Outlay			0
Neighborhood revitalization	1,265	2,282	(1,017)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>51,793</u>	<u>107,282</u>	<u>(55,489)</u>
Total Expenditures			
	<u>51,793</u>	<u>\$ 107,282</u>	<u>\$ (55,489)</u>
 Receipts Over (Under) Expenditures	 5,182		
Unencumbered Cash, Beginning	68,172		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 73,354</u></u>		

DONIPHAN COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 18,956	\$ 18,521	\$ 435
Delinquent tax	256		256
Motor vehicle tax	1,270	1,214	56
Commercial vehicle tax	75	53	22
Watercraft tax		15	(15)
RV tax	26	22	4
16/20M vehicle tax		225	(225)
Miscellaneous revenues			0
Operating transfers			0
	<u>20,583</u>	<u>20,050</u>	<u>533</u>
EXPENDITURES			
Appropriations	19,500	19,500	0
Neighborhood revitalization	703	724	(21)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>20,203</u>	<u>\$ 20,224</u>	<u>\$ (21)</u>
Receipts Over (Under) Expenditures	380		
Unencumbered Cash, Beginning	457		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 837</u>		

DONIPHAN COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 83,949	\$ 83,018	\$ 931
Delinquent tax	144		144
Motor vehicle tax	3,550	3,059	491
Commercial vehicle tax		134	(134)
Watercraft tax		38	(38)
RV tax	67	57	10
16/20M vehicle tax		567	(567)
Miscellaneous revenues	3,521		3,521
City contribution			0
Operating transfers			0
	<u>91,231</u>	<u>86,873</u>	<u>4,358</u>
EXPENDITURES			
Personnel services	53,806	80,000	(26,194)
Contractual services	25,381	30,000	(4,619)
Commodities			0
Neighborhood revitalization	3,161	1,824	1,337
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>82,348</u>	<u>\$ 111,824</u>	<u>\$ (29,476)</u>
Receipts Over (Under) Expenditures	8,883		
Unencumbered Cash, Beginning	49,298		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 58,181</u>		

DONIPHAN COUNTY, KANSAS
ELDERLY SERVICES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 182,576	\$ 176,206	\$ 6,370
Delinquent tax	3,406		3,406
Motor vehicle tax	13,727	12,985	742
Commercial vehicle tax	807	570	237
Watercraft tax		160	(160)
RV tax	279	240	39
16/20M vehicle tax		2,406	(2,406)
Grant funds		1,000	(1,000)
Reimbursements	2,700	2,150	550
Operating transfers	571		0
Total Cash Receipts	<u>204,066</u>	<u>195,717</u>	<u>7,778</u>
EXPENDITURES			
Personnel services	12,539	12,397	142
Contractual services	43,809	3,950	39,859
Commodities	5,642	6,450	(808)
Capital Outlay	738	1,000	(262)
Neighborhood revitalization	6,706	7,745	(1,039)
Operating transfers	171,977	230,000	(58,023)
Adjustment for qualifying budget credits			0
Total Expenditures	<u>241,411</u>	<u>\$ 261,542</u>	<u>\$ (20,131)</u>
Receipts Over (Under) Expenditures	(37,345)		
Unencumbered Cash, Beginning	119,878		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 82,533</u>		

DONIPHAN COUNTY, KANSAS
LOCAL ALCOHOLIC LIQUOR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
State distributions	\$	\$	\$ 0
County share of liquor tax	12,762	6,083	6,679
Interest income			0
Operating transfers			0
	<u>12,762</u>	<u>6,083</u>	<u>6,679</u>
Total Cash Receipts	<u>12,762</u>	<u>6,083</u>	<u>6,679</u>
EXPENDITURES			
Special alcohol and drug	2,500	5,000	(2,500)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>2,500</u>	<u>5,000</u>	<u>0</u>
Total Expenditures	<u>2,500</u>	<u>\$ 5,000</u>	<u>\$ (2,500)</u>
 Receipts Over (Under) Expenditures	 10,262		
Unencumbered Cash, Beginning	5,214		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 15,476</u>		

DONIPHAN COUNTY, KANSAS
DIVERSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Fees	\$ 9,302	\$ 17,000	\$ (7,698)
Operating transfers			<u>0</u>
Total Cash Receipts	<u>9,302</u>	<u>17,000</u>	<u>(7,698)</u>
EXPENDITURES			
Contractual	885	60,111	(59,226)
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>885</u>	<u>\$ 60,111</u>	<u>\$ (59,226)</u>
Receipts Over (Under) Expenditures	8,417		
Unencumbered Cash, Beginning	85,544		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 93,961</u>		

DONIPHAN COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 76,466	\$ 77,207	\$ (741)
Delinquent tax	736		736
Motor vehicle tax	7,899	7,738	161
Commercial vehicle tax	481	340	141
Watercraft tax		96	(96)
RV tax	164	143	21
16/20M vehicle tax		1,434	(1,434)
Miscellaneous revenues	255		255
Operating transfers			0
	<u>86,001</u>	<u>86,958</u>	<u>(957)</u>
EXPENDITURES			
Personnel services	3,867	3,600	267
Contractual services	43,171	81,100	(37,929)
Commodities		300	(300)
Capital Outlay	5,000	5,000	0
Neighborhood revitalization	2,866	4,616	(1,750)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>54,904</u>	<u>\$ 94,616</u>	<u>\$ (39,712)</u>
Receipts Over (Under) Expenditures	31,097		
Unencumbered Cash, Beginning	66,742		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 97,839</u>		

DONIPHAN COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 65,233	\$ 63,780	\$ 1,453
Delinquent tax	460		460
Motor vehicle tax	4,901	4,712	189
Commercial vehicle tax	293	207	86
Watercraft tax		58	(58)
RV tax	100	87	13
16/20M vehicle tax		873	(873)
Miscellaneous revenues			0
Sales tax	65,600	65,600	0
Operating transfers			0
	<u>136,587</u>	<u>135,317</u>	<u>1,270</u>
EXPENDITURES			
Principal	135,000	135,000	0
Interest	1,586	12,000	(10,414)
Cash basis reserve		2,000	(2,000)
Neighborhood revitalization	2,427	2,810	(383)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>139,013</u>	<u>\$ 151,810</u>	<u>\$ (12,797)</u>
Receipts Over (Under) Expenditures	(2,426)		
Unencumbered Cash, Beginning	29,870		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 27,444</u>		

DONIPHAN COUNTY, KANSAS
NEK CENTRAL KITCHEN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Charges for services	\$ 233,202	\$ 395,055	\$ (161,853)
Miscellaneous revenues	1,253	32,446	(31,193)
Operating transfers			0
	<u>234,455</u>	<u>427,501</u>	<u>(193,046)</u>
EXPENDITURES			
Personnel services	88,678	130,623	(41,945)
Commodities	133,137	287,542	(154,405)
Contractual services	6,207	2,356	3,851
Capital outlay		10,980	(10,980)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>228,022</u>	<u>\$ 431,501</u>	<u>\$ (203,479)</u>
 Receipts Over (Under) Expenditures	 6,433		
Unencumbered Cash, Beginning	(5,701)		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 732</u></u>		

DONIPHAN COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 151,204	\$ 151,249	\$ (45)
Delinquent tax	705		705
Motor vehicle tax	7,295	7,147	148
Commercial vehicle tax	444	314	130
Watercraft tax		88	(88)
RV tax	151	132	19
16/20M vehicle tax		1,324	(1,324)
Miscellaneous revenues			0
Charges for services	615,375	772,809	(157,434)
Operating transfers			0
Total Cash Receipts	<u>775,174</u>	<u>933,063</u>	<u>(157,889)</u>
EXPENDITURES			
Personnel services	452,940	670,000	(217,060)
Contractual services	150,029	208,500	(58,471)
Commodities	55,124	108,000	(52,876)
Capital Outlay			0
Neighborhood revitalization	5,756	4,263	1,493
Miscellaneous			0
Operating transfers	4,149	4,500	(351)
Adjustment for qualifying budget credits			0
Total Expenditures	<u>667,998</u>	<u>\$ 995,263</u>	<u>\$ (327,265)</u>
Receipts Over (Under) Expenditures	107,176		
Unencumbered Cash, Beginning	153,528		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u><u>\$ 260,704</u></u>		

DONIPHAN COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Charges for services	\$ 19,372	\$ 14,300	\$ 5,072
Rent			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>19,372</u>	<u>14,300</u>	<u>5,072</u>
EXPENDITURES			
Personnel services			0
Contractual services	13,271	15,000	(1,729)
Commodities			0
Capital Outlay			0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>13,271</u>	<u>\$ 15,000</u>	<u>\$ (1,729)</u>
Total Expenditures			
	<u>13,271</u>	<u>\$ 15,000</u>	<u>\$ (1,729)</u>
 Receipts Over (Under) Expenditures	 6,101		
Unencumbered Cash, Beginning	451,342		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 457,443</u></u>		

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

	Title III C-1 Fund	Title III C-2 Fund	Title III - B Fund
CASH RECEIPTS			
Program income	\$ 51,490	\$ 31,906	\$ 17,429
Grant	20,823	13,436	
Intergovernmental revenues	12,607	8,535	54,128
Charges for services			
Miscellaneous revenues		3,392	
Operating transfers	<u>106,189</u>	<u>57,200</u>	<u>8,588</u>
Total Cash Receipts	<u>191,109</u>	<u>114,469</u>	<u>80,145</u>
EXPENDITURES			
Personnel services	62,697	42,138	62,956
Contractual services	28,135	7,352	7,259
Commodities	103,040	70,923	14,604
Capital Outlay	4,073		
Miscellaneous			
Operating transfers			
Adjustment for qualifying budget credits	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>197,945</u>	<u>120,413</u>	<u>84,819</u>
Receipts Over (Under) Expenditures	(6,836)	(5,944)	(4,674)
Unencumbered Cash, Beginning	49	(33)	532
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ (6,787)</u></u>	<u><u>\$ (5,977)</u></u>	<u><u>\$ (4,142)</u></u>

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Federal Funds Exchange</u>	<u>Trust, Training and Technology</u>	<u>911 Telephone Funds</u>
CASH RECEIPTS			
Program income	\$	\$	\$
Grant	66,841		
Intergovernmental revenues			
Charges for services			84,880
Miscellaneous revenues		15,215	
Operating transfers			
	<u>66,841</u>	<u>15,215</u>	<u>84,880</u>
EXPENDITURES			
Personnel services			
Contractual services	4,808	14,051	
Commodities			67,263
Capital Outlay			
Miscellaneous			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>4,808</u>	<u>14,051</u>	<u>67,263</u>
 Receipts Over (Under) Expenditures	 62,033	 1,164	 17,617
Unencumbered Cash, Beginning x	307,830	55,395	74,321
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	 <u><u>\$ 369,863</u></u>	 <u><u>\$ 56,559</u></u>	 <u><u>\$ 91,938</u></u>

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2018

	<u>Equipment Reserve</u>	<u>FEMA</u>	<u>New Sales Tax Fund</u>
CASH RECEIPTS			
Program income	\$	\$	\$
Grant		18,174	
Intergovernmental revenues			677,970
Charges for services			
Miscellaneous revenues	48,750		
Operating transfers	<u>194,500</u>		
Total Cash Receipts	<u>243,250</u>	<u>18,174</u>	<u>677,970</u>
EXPENDITURES			
Personnel services			
Contractual services			
Commodities			
Capital Outlay	276,583		378,680
Miscellaneous			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>276,583</u>	<u>0</u>	<u>378,680</u>
Receipts Over (Under) Expenditures	(33,333)	18,174	299,290
Unencumbered Cash, Beginning	90,963	205,130	1,187,813
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u><u>\$ 57,630</u></u>	<u><u>\$ 223,304</u></u>	<u><u>\$ 1,487,103</u></u>

DONIPHAN COUNTY, KANSAS
COMPONENT UNIT - EXTENSION COUNCIL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Intergovernmental	\$ 161,698	\$ 163,300	\$ (1,602)
Charges for services			0
Reimbursements	5,232	20,000	(14,768)
Operating transfers			0
	<u>166,930</u>	<u>183,300</u>	<u>(16,370)</u>
EXPENDITURES			
Personnel services	143,268	142,000	1,268
Contractual services	1,795	1,500	295
Commodities	23,407	38,300	(14,893)
Capital Outlay	8,700	11,500	(2,800)
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>177,170</u>	<u>\$ 193,300</u>	<u>\$ (16,130)</u>
 Receipts Over (Under) Expenditures	 (10,240)		
Unencumbered Cash, Beginning	89,367		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 79,127</u></u>		

DONIPHAN COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2018

<u>Agency Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
District court	\$ 64,266	\$ 293,445	\$ 230,554	\$ 127,157
Sheriff	0	140,678	140,678	0
Inmate account	12,674	25,669	28,273	10,070
Taxation accounts	<u>10,782,367</u>	<u>30,110,775</u>	<u>29,918,222</u>	<u>10,974,920</u>
Total	\$ <u>10,859,307</u>	\$ <u>30,570,567</u>	\$ <u>30,317,727</u>	\$ <u>11,112,147</u>

The notes to the financial statements are an integral part of this statement.